

ELLIS:LAWHORNE

John J. Pringle, Jr.
Direct dial: 803/343-1270
jpringle@ellislawhorne.com

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FILED ELECTRONICALLY (LETTER ONLY) & ORIGINAL VIA 1ST CLASS MAIL SERVICE

The Honorable Charles L.A. Terreni
Chief Clerk
South Carolina Public Service Commission
Post Office Drawer 11649
Columbia, South Carolina 29211

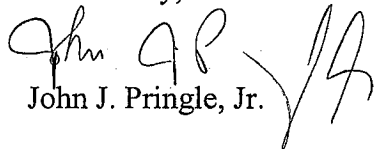
RE: Application of Acceris Management and Acquisition LLC and First Communications LLC for (i) Authority for First Communications, LLC to Provide Resold Interexchange Telecommunications Services throughout the State of South Carolina and (ii) Approval of the Transfer of Assets, Including Customers, of Acceris Management and Acquisition LLC to First Communications, LLC
Docket No. 2006-234-C, Our File No. 1202-11380

Dear Mr. Terreni:

Per the ruling of the hearing examiner at today's hearing, enclosed herewith is the original and one (1) copy of Late-Filed Exhibit 2, certain notes to the financial statements previously filed in this Docket. This exhibit is being filed under seal pursuant to the Hearing Examiner's previous directive issued in this Docket granting confidential treatment to the financial statements of First Communications.

With kind regards, I am

Yours truly,


John J. Pringle, Jr.

Enclosures

cc: Wendy Cartledge, Esquire (via-first-class mail service – provided under seal)
Ms. Mary Cegelski (w/o attachment)
Katherine E. Barker Marshall, Esquire, (w/o attachment)

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